AUDIT REPORT FOR THE FINANCIAL YEAR 2023-2024

समग्र शिक्षा
Samagra Shiksha

SAMAGRA SHIKSHA, MIZORAM
MCDONALD HILL, ZARKAWT
AIZAWL, MIZORAM

PREPARED BY

NITISH AGARWALLA & COMPANY
Chartered Accountants
Chaltlang, Venglai,
House of Late V.L Rema (Retd Chief Engg. P & E)
Near Office of Commisioner For Person with Disabilities
Ph:9864785485/0389-2399210
E-mail-agarwallanitish@gmail.com

SAMAGRA SHIKSHA

Name of the State : Mizoram

UTILIZATION CERTIFICATE **(Consolidated Rec. & NR)** UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2024

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2023					
1	Cash & Bank	46,97,665	7,84,17,656	5,73,00,251	14,04,15,572	97,18,00,404
2	Fund in Transit, if any	-	-	-	-	
3	Unadjusted Advances	-	-	-	-	
4	**Sub-Total (a) Opening Balance**	**46,97,665**	**7,84,17,656**	**5,73,00,251**	**14,04,15,572**	**97,18,00,404**
5	**Funds Received from Govt. of India (MoE, GoI)**	1,59,34,36,000	81,84,37,000	32,95,33,000	2,74,14,06,000	1,42,68,09,000
6	**Funds Received from State Govt.**	17,70,50,000	9,09,39,000	3,92,01,000	30,71,90,000	20,98,99,000
7	Bank Interest	-	-	-	-	
8	Miscellaneous Income/Receipts	-	-	-	-	
9	**Sub-Total (b) Received**	**1,77,04,86,000**	**90,93,76,000**	**36,87,34,000**	**3,04,85,96,000**	**1,63,67,08,000**
10	**Total (a+b)**	**1,77,51,83,665**	**98,77,93,656**	**42,60,34,251**	**3,18,90,11,572**	**2,60,85,08,404**
	LESS AMOUNT					
11	Actual Expenditure during the Year 2023-24	1,77,51,56,893	85,09,69,993	18,59,31,602	2,81,20,58,488	2,46,80,92,832
12	**Sub-Total (c)**	**1,77,51,56,893**	**85,09,69,993**	**18,59,31,602**	**2,81,20,58,488**	**2,46,80,92,832**
13	**Total (a+b-c)**	**26,772**	**13,68,23,663**	**24,01,02,649**	**37,69,53,084**	**14,04,15,572**
14	Excess/ Deficit	-	-	-	-	
15	**Unspent Balance as on 31.03.2024**					
(a)	Cash & Bank Balance	26,772	13,68,23,663	24,01,02,649	**37,69,53,084**	**14,04,15,572**
(b)	Outstanding Advances	-	-	-	-	

It is certified that out of the total amount of Rs. 2,74,14,06,000/- (Rupees Two Hundred Seventy Four Crore Fourteen Lakhs Six Thousand only) sanctioned and received from MoE, Government of India during 2023-24 as reflected in Sl. No. 5 (D), Rs. 30,71,90,000/- (Rupees Thirty Crore Seventy One Lakh Ninety Thousand only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. 14,04,15,572/- (Rupees Fourteen Crore Four Lakhs Fifteen Thousand Five Hundred Seventy Two only) on account of Opening Cash and Bank balance, Zero Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. 3,18,90,11,572/- (Rupees Three Hundred Eighteen Crore Ninety Lakh Eleven Thousand Five Hundred Seventy Two only) as reflected in Sl. No. 10 (D), a sum of Rs. 2,81,20,58,488/- (Rupees Two Hundred Eighty One Crore Twenty Lakh Fifty Eight Thousand Four Hundred and Eighty Eight only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. 37,69,53,084/- (Rupees Thirty Seven Crore Sixty Nine Lakh Fifty Three Thousand and Eighty Four only) as relected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. Nil (Rupees Nil) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2024-25.

Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised:

i) Audited Statement of Accounts (Copy enclosed)

ii) Progress Report

In terms of our repor of even date

For, NITISH AGARWALLA & COMPANY

Chartered Accountants

FRN No. 329772E

NITISH AGARWALLA & COMPANY FRN 329772E

(CA NITISH AGARWALLA)

M No. : 305068

Place: Aizawl

Date: 08.04.2025

UDIN: 25305068BMJJOE8428

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram

SAMAGRA SHIKSHA

Name of the State : Mizoram

UTILIZATION CERTIFICATE **(Recurring)** UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2024

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2023					
1	Cash & Bank	38,47,234	1,96,180	1,66,98,992	2,07,42,406	12,95,39,991
2	Fund in Transit, if any	-	-	-	-	
3	Unadjusted Advances	-	-	-	-	
4	**Sub-Total (a) Opening Balance**	**38,47,234**	**1,96,180**	**1,66,98,992**	**2,07,42,406**	**12,95,39,991**
5	**Funds Received from Govt. of India (MoE, GoI)**					1,27,52,14,000
	F.No. 10-2/2023-IS-16(ST) of 6.10.2023	36,66,55,000	18,67,93,000	4,61,10,000	59,95,58,000	
	F.No. 10-2/2023-IS-16(SAP) of 6.10.2023	43,12,000	7,75,000	-	50,87,000	
	F.No. 10-2/2023-IS-16(ST) of 27.12.2023	37,09,66,000	18,75,67,000	4,61,10,000	60,46,43,000	
	No. 10-2/2023-IS-16(ST) of 29.3.2024	55,64,49,000	19,36,21,000	5,78,94,000	80,79,64,000	
	No. 10-2/2023-IS-16(GEN) of 29.3.2024	-	8,75,99,000	-	8,75,99,000	
	Sub-Total	**1,29,83,82,000**	**65,63,55,000**	**15,01,14,000**	**2,10,48,51,000**	**1,27,52,14,000**
6	**Funds Received from State Govt.**					18,16,61,000
	G.24014/10/2019-EDN of 23.10.23	4,12,19,000	2,08,41,000	-	6,20,60,000	
	G.20016/2/2023-FBT of 12.12.23	-	-	77,10,000	77,10,000	
	G.24014/5/2020-EDN of 22.1.24	4,12,19,000	-	-	4,12,19,000	
	G.24014/3/2019-EDN of 26.2.24	-	2,08,41,000	-	2,08,41,000	
	G.24014/6/2020-EDN(TE) of 14.3.24	-	-	51,23,000	51,23,000	
	G.24014/12/2024-EDN of 18.4.24	6,18,28,000	3,12,47,000	-	9,30,75,000	
	G.24014/6/2020-EDN(TE) of 18.4.24	-	-	64,33,000	64,33,000	
	Sub-Total	**14,42,66,000**	**7,29,29,000**	**1,92,66,000**	**23,64,61,000**	**18,16,61,000**
7	Bank Interest	-	-	-	-	
8	Miscellaneous Income/Receipts	-	-	-	-	
9	**Sub-Total (b)**	**1,44,26,48,000**	**72,92,84,000**	**16,93,80,000**	**2,34,13,12,000**	**1,45,68,75,000**
10	**Grand Total (a+b)**	**1,44,64,95,234**	**72,94,80,180**	**18,60,78,992**	**2,36,20,54,406**	**1,58,64,14,991**
	LESS AMOUNT					
11	Actual Expenditure during the Year 2023-24	1,44,64,95,234	72,94,80,180	17,49,51,808	2,35,09,27,222	1,56,56,72,585
12	**Sub-Total (c)**	**1,44,64,95,234**	**72,94,80,180**	**17,49,51,808**	**2,35,09,27,222**	**1,56,56,72,585**
13	**Total (a+b-c) = (d)**	**-**	**-**	**1,11,27,184**	**1,11,27,184**	**2,07,42,406**
14	Excess/ Deficit	-	-	-	-	
15	**Unspent Balance as on 31.03.2024**					
(a)	Cash & Bank Balance	-	-	1,11,27,184	**1,11,27,184**	**2,07,42,406**
(b)	Outstanding Advances	-	-	-	-	

NITISH AGARWALLA & COMPANY
FRN 329772E
Chartered Accountants

It is certified that out of the total amount of Rs. 2,10,48,51,000/- (Rupees Two Hundred Ten Crore Forty Eight Lakhs Fifty One Thousand only) sanctioned and received from MoE, Government of India during 2023-24 as reflected in Sl. No. 5 (D), Rs. 23,64,61,000/- (Rupees Twenty Three Crore Sixty Four Lakh Sixty One Thousand only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. 2,07,42,406/- (Rupees Two Crore Seven Lakh Forty Two Thousand Four Hundred and Six only) on account of Opening Cash and Bank balance, Zero Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. 2,36,20,54,406/- (Rupees Two Hundred Thirty Six Crore Twenty Lakh Fifty Four Thousand Four Hundred and Six only) as reflected in Sl. No. 10 (D), a sum of Rs. 2,35,09,27,222/- (Rupees Two Hundred Thirty Five Crore Nine Lakh Twenty Seven Thousand Twenty Seven Thousand Two Hundred and Twenty Two only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. 1,11,27,184/- (Rupees One Crore Eleven Lakh Twenty Seven Thousand One Hundred and Eighty Four only) as relected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. Nil (Rupees Nil) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2024-25.

Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised:

i) Audited Statement of Accounts (Copy enclosed)

ii) Progress Report

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram

In terms of our repor of even date

***For,* NITISH AGARWALLA & COMPANY**

Chartered Accountants

FRN No. 329772E

NITISH AGARWALLA & COMPANY
FRN
329772E
Chartered Accountants

(CA NITISH AGARWALLA)

M No. : 305068

Place: Aizawl

Date: 08.04.2025

UDIN: 25305068BMJJOC5703

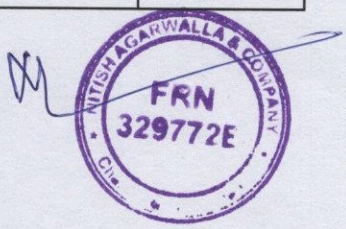
SAMAGRA SHIKSHA

Name of the State : Mizoram

UTILIZATION CERTIFICATE **(Non-Recurring)** UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2024

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2023					
1	Cash & Bank	8,50,431	7,82,21,476	4,06,01,259	11,96,73,166	84,22,60,413
2	Fund in Transit, if any	-	-	-	-	
3	Unadjusted Advances	-	-	-	-	
4	**Sub-Total (a) Opening Balance**	**8,50,431**	**7,82,21,476**	**4,06,01,259**	**11,96,73,166**	**84,22,60,413**
5	**Funds Received from Govt. of India (MoE, GoI)**					15,15,95,000
	F.No. 10-2/2023-IS-16(ST) of 6.10.2023	14,75,27,000	8,10,41,000	2,75,03,000	25,60,71,000	
	F.No. 10-2/2023-IS-16(ST) of 27.12.2023	14,75,27,000	8,10,41,000	2,75,06,000	25,60,74,000	
	No. 10-2/2023-IS-16(GEN) of 29.3.2024	-	-	12,44,10,000	12,44,10,000	
	Sub-Total	**29,50,54,000**	**16,20,82,000**	**17,94,19,000**	**63,65,55,000**	**15,15,95,000**
6	**Funds Received from State Govt.**					2,82,38,000
	G.24014/10/2019-EDN of 23.10.23	1,63,92,000	90,05,000	-	2,53,97,000	
	G.20016/2/2023-FBT of 12.12.23	-	-	30,56,000	30,56,000	
	G.24014/5/2020-EDN of 22.1.24	1,63,92,000	-	-	1,63,92,000	
	G.24014/3/2019-EDN of 26.2.24	-	90,05,000	-	90,05,000	
	G.24014/6/2020-EDN(TE) of 14.3.24	-	-	30,56,000	30,56,000	
	G.24014/6/2020-EDN(TE) of 18.4.24	-	-	53,17,000	53,17,000	
	G.24015/7/2022-EDN of 7.5.24	-	-	85,06,000	85,06,000	
	Sub-Total	**3,27,84,000**	**1,80,10,000**	**1,99,35,000**	**7,07,29,000**	**2,82,38,000**
7	Bank Interest	-	-	-	-	
8	Miscellaneous Income/Receipts	-	-	-	-	
9	**Sub-Total (b)**	**32,78,38,000**	**18,00,92,000**	**19,93,54,000**	**70,72,84,000**	**17,98,33,000**
10	**Grand Total (a+b)**	**32,86,88,431**	**25,83,13,476**	**23,99,55,259**	**82,69,57,166**	**1,02,20,93,413**
	LESS AMOUNT					
11	Actual Expenditure during the Year 2023-24	32,86,61,659	12,14,89,813	1,09,79,794	46,11,31,266	90,24,20,247
12	**Sub-Total (c)**	**32,86,61,659**	**12,14,89,813**	**1,09,79,794**	**46,11,31,266**	**90,24,20,247**
13	**Total (a+b-c) = (d)**	**26,772**	**13,68,23,663**	**22,89,75,465**	**36,58,25,900**	**11,96,73,166**
14	Excess/ Deficit	-	-	-	-	
15	**Unspent Balance as on 31.03.2024**					
(a)	Cash & Bank Balance	26,772	13,68,23,663	22,89,75,465	**36,58,25,900**	**11,96,73,166**
(b)	Outstanding Advances	-	-	-	-	



It is certified that out of the total amount of Rs. 63,65,55,000/- (Rupees Sixty Three Crore Sixty Five Lakh Fifty Five Thousand only) sanctioned and received from MoE, Government of India during 2023-24 as reflected in Sl. No. 5 (D), Rs. 7,07,29,000/- (Rupees Seven Crore Seven Lakh Twenty Nine Thousand only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. 11,96,73,166/- (Rupees Eleven Crore Ninety Six Lakh Seventy Three Thousand One Hundred Sixty Six only) on account of Opening Cash and Bank balance, Zero Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. 82,69,57,166/- (Rupees Eighty Two Crore Sixty Nine Lakh Fifty Seven Thousand One Hundred Sixty Six only) as reflected in Sl. No. 10 (D), a sum of Rs. 46,11,31,266/- (Rupees Forty Six Crore Eleven Lakh Thirty One Thousand Two Hundred and Sixty Six only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. 36,58,25,900/- (Rupees Thirty Six Crore Fifty Eight Lakh Twenty Five Thousand and Nine Hundred only) as relected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. Nil (Rupees Nil) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2024-25.

Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised:

i) Audited Statement of Accounts (Copy enclosed)

ii) Progress Report

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director
Samagra Shiksha, Mizoram

In terms of our repor of even date

For **NITISH AGARWALLA & COMPANY**

Chartered Accountants

FRN No. 329772E

NITISH AGARWALLA & COMPANY
FRN 329772E
Chartered Accountants

(CA NITISH AGARWALLA)

M No. : 305068

Place: Aizawl

Date: 08.04.2025

UDIN: 25305068BMJJOD7881

NITISH AGARWALLA & COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 09864785485
Email: agarwallanitish@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,
The State Project Director
Samagra Shiksha, Mizoram
MC Donald Hill
Zarkawt, Aizawl-796007
Mizoram

Opinion

We have audited the financial statements of Samagra Shiksha, Mizoram, which comprise Consolidated Financial Statements as at March 31st 2024, the Consolidated Balance Sheet as at March 31st 2024 and the Consolidated Income and Expenditure Accounts and Consolidated Receipt and Payments Accounts for the year ended on 31st March, 2024, and the Financial Statements, including a summary of significant accounting policies as set out in Annexure A.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Samagra Shiksha, Mizoram as at 31st March, 2024 and of its financial performance of the year ended in accordance with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibility for the Audit of our Financial Statements section of our report. We are independent of the Samagra Shiksha, Mizoram in accordance with the ethical requirements that are relevant to our audit of the Financial Statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the Audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the Financial Statements.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid accounting standards, and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material mis-statement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Samagra Shiksha, Mizoram, ability to continue as a going concern, disclosing , as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to

NITISH AGARWALLA & COMPANY FRN 329772E Chartered Accountants

NITISH AGARWALLA & COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 09864785485
Email: agarwallanitish@gmail.com

liquidate the Samagra Shiksha, Mizoram, or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Samagra Shiksha, Mizoram's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements.

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of the financial statements. We have not physically verified the implementation of the scheme at grassroot level. This report should be read along with the points raised by the internal auditor. Bank balances are subject to reconciliation statement as prepared by the management.

Report on other Legal and Regulatory Requirements:
Further, we report that

(i) We have sought and obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit.
(ii) In our opinion, proper books of accounts as required by the relevant laws have kept by the society so far as it appears from the examination of those books.
(iii) The Balance Sheet, Income and Expenditure and the Receipts and Payments accounts dealt with by this report are in agreement with the books of accounts.
(iv) In our opinion and to the best of our information and according to the explanation given to us, the Balance Sheet, Income and Expenditure and the Receipts and Payments accounts are in conformity with the accounting standards generally accepted in India.

For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E

NITISH AGARWALLA & COMPANY
FRN 329772E
Chartered Accountants

CA NITISH AGARWALLA
Proprietor
Mem No. 305068

Place: Aizawl
Date: 08.04.2025

NITISH AGARWALLA & COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 09864785485
Email: agarwallanitish@gmail.com

Annexure 'A to the Independent Auditor's Report

1. **Significant accounting Policy**
   a) The Financial Statements are prepared in historical cost conventions under cash system
   b) Fixed assets are state as cost.
   c) No depreciation is provided in books of accounts.
   d) Stock of consumables and non-consumable item as on 31.03.2023 is treated as utilized.

2. **Notes on Account.**
   a) The financial statements are prepared in historical cost conventions under cash system.
   b) District wise bifurcation of fixed assets is not incorporated in accounts at SPO level.
   c) Opening capital in balance sheet is arrived at by taking the sum of closing capital as on 31.03.2023.
   d) Previous year's figures have been taken from Statutory Audit Report of the financial year 2022-2023.
   e) Bank balance is subject to reconciliations, we have checked the BRS on test basis only.

For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E

NITISH AGARWALLA & COMPANY
FRN
329772E

CA NITISH AGARWALLA
Proprietor
Mem No. 305068

Place: Aizawl
Date: 08.04.2025

NITISH AGARWALLA & COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 09864785485
Email: agarwallanitish@gmail.com

AUDIT CERTIFICATE

TO WHOM IT MAY CONCERN

This is to certify that we have been appointed as Statutory Audit of Samagra Shiksha, Mizoram for the financial year 2023-2024 vide letter no.G.25014/1/2019-SPO(SS) dated 18-09-2024. Accordingly we have undertaken the said audit and our report dated 30th March 2025 for FY 2023-2024 has been handed over the State Project Director on 8th April 2025.

For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E

NITISH AGARWALLA & COMPANY
FRN
329772E
Chartered Accountants

CA NITISH AGARWALLA
Proprietor
Mem No. 305068

Place: Aizawl
Date: 08.04.2025

SAMAGRA SHIKSHA MIZORAM
AIZAWL, MIZORAM
CONSOLIDATED FINANCIAL STATEMENT
for the year ended 31st March, 2024

SOURCE AND APPLICATION OF FUNDS

Opening Balance:		**Amount**			
		EE	**SE**	**TE**	**Total**
a)	Cash at Bank (SPO)	46,97,665.00	7,84,17,656.00	5,73,00,251.00	**14,04,15,572.00**
b)	Previous Years Fund Re-allocaion at DPO	-	-	-	-
c)	Previous Year's Fund Re-allocaion at DIET	-	-	-	-
d)	Previous Year's Fund Re-allocaion at BRC	-	-	-	-
e)	Previous Year's Fund Re-allocaion at SMC/SMDC	-	-	-	-
	Total	**46,97,665.00**	**7,84,17,656.00**	**5,73,00,251.00**	**14,04,15,572.00**
Sources (Receipts)					
a)	Government of India	1,59,34,36,000.00	81,84,37,000.00	32,95,33,000.00	**2,74,14,06,000.00**
b)	Government of Mizoram	17,70,50,000.00	9,09,39,000.00	3,92,01,000.00	**30,71,90,000.00**
c)	Fund Allocated at BRC	-	-	-	-
e)	Fund Allocated at SMC/SMDC	-	-	-	-
f)	Other Receipt	-	-	-	-
	Total	**1,77,04,86,000.00**	**90,93,76,000.00**	**36,87,34,000.00**	**3,04,85,96,000.00**
	Total fund available	**1,77,51,83,665.00**	**98,77,93,656.00**	**42,60,34,251.00**	**3,18,90,11,572.00**

APPLICATION

Sl No	**Intervention**	**PAB**	**Expenditure**	**Savings**
	Elementary Education			
	Spillover (Civil Works)	83,30,11,000.00	25,21,65,067.00	58,08,45,933.00
1	Opening of New Schools - NR (Elementary)	2,60,00,000.00	6,13,100.00	2,53,86,900.00
2	Opening of New Schools - Recurring (Elementary)	25,00,000.00	20,43,226.00	4,56,774.00
3	Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostels)- NR (Existing) (Upgrd till VIII)	6,00,000.00	12,400.00	5,87,600.00
4	Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostel) -(Rec) (Existing) (Capacity 50) (EE)	4,19,33,650.00	56,50,725.00	3,62,82,925.00
5	Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostel) -(Rec) (Existing) (Capacity 100) (EE)	10441000.00	50,05,500.00	54,35,500.00
6	Strengthening of Existing Schools (up to Highest Class VIII) - NR	19,23,26,000.00	-	19,23,26,000.00
7	Transport / Escort Facility (Elementary)	6,60,000.00	5,34,000.00	1,26,000.00
8	Uniform	6,19,42,200.00	5,58,22,200.00	61,20,000.00
9	Free Text Books	3,39,08,750.00	3,39,08,750.00	-
10	Special Training for OoSC - Non-Residential (Fresh)	28,68,000.00	28,68,000.00	-
11	Special Training for OoSC - Residential (Fresh)	84,80,000.00	63,32,215.00	21,47,785.00
12	Special Training for OoSC - Non-Residential (Previous year)	25,78,500.00	15,68,315.00	10,10,185.00
13	Special Training for OoSC - Residential (Previous year)	42,30,000.00	27,89,127.00	14,40,873.00
14	Community Mobilization (Elementary)	98,74,500.00	98,74,500.00	-
15	Support to SCPCR	1,10,450.00	1,10,450.00	-
16	Innovation Projects - (NR) (Elementary)	2,65,20,000.00	2,59,89,600.00	5,30,400.00
17	Innovation Projects - (Elementary) (Recurring)	3,27,11,680.00	2,68,61,941.00	58,49,739.00
18	Project Innovation - (Rec) - (State Specific) (Elementary)	1,02,00,000.00	23,88,500.00	78,11,500.00
19	Experiential Learning (Elementary)	11,00,500.00	11,00,000.00	500.00
20	LEP (Class VI - VIII)	42,78,500.00	3,63,384.00	39,15,116.00
21	Assessment at State level (Elementary)	22,00,000.00	19,44,217.00	2,55,783.00
22	Annual Grant (up to Highest Class VIII)	4,79,15,000.00	62,10,000.00	4,17,05,000.00
23	Library Grant (upto Highest Class VIII)	1,85,73,000.00	1,85,73,000.00	-
24	Rashtriya Aavishkar Abhiyaan (Elementary)	58,24,200.00	51,21,920.00	7,02,280.00
25	Digital Hardware & Software (up to Highest Class VIII) - NR	4,14,50,000.00	4,14,50,000.00	-
26	Recurring Components (Digital Hardware & Software upto Highest Class VIII)	2,97,60,000.00	1,08,22,000.00	1,89,38,000.00
27	Pre- Primary (Non- Recurring)	49,00,000.00	4,00,000.00	45,00,000.00
28	Pre-Primary (Recurring)	9,18,92,000.00	1,93,54,225.00	7,25,37,775.00
		PAB	**Expenditure**	**Savings**

NITISH AGARWALLA & COMPANY
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29	In-Service Training (Elementary)	7,92,000.00	-	7,92,000.00
30	Provision for BRCs/URCs	10,63,80,000.00	9,28,84,500.00	1,34,95,500.00
31	Provisions for CRCs	6,85,71,000.00	5,16,44,578.00	1,69,26,422.00
32	Nipun Bharat Mission (FLN)	5,87,03,300.00	27,53,893.00	5,59,49,407.00
33	Formation of PMU (Elementary)	1,00,50,000.00	48,19,342.00	52,30,658.00
34	Financial Support for Salary (Elementary)	47,28,64,300.00	47,28,64,300.00	-
35	Language Teachers in NER (Hindi) (Elementary)	22,52,40,000.00	22,43,56,022.00	8,83,978.00
36	KGBV - Type - I (NR) (Previous Year) (Classes VI -VIII)	2,44,00,000.00	-	2,44,00,000.00
37	KGBV - Type I (Recurring) (Previous Year) (Classes VI -VIII)	37,73,000.00	10,69,700.00	27,03,300.00
38	Rani Laxmibai Atma Raksha Prashikshan (up to Highest Class VIII)	47,05,000.00	-	47,05,000.00
39	Special Projects for Equity - (NR) (Elementary)	82,50,000.00	80,31,492.00	2,18,508.00
40	Project - Girls Empowerment (Elementary)	18,82,000.00	8,40,925.00	10,41,075.00
41	Student Oriented Components (Pre-Primary) (District Level) (Recurring)	27,500.00	27,000.00	500.00
42	Student Oriented Components (Pre-Primary) (Block Level) (Recurring)	27,500.00	26,500.00	1,000.00
43	Student Oriented Components (Pre-Primary) (Student Specific) (Recurring)	91,800.00	89,800.00	2,000.00
44	Stipend for Girls (Pre-Primary) (Recurring)	44,000.00	44,000.00	-
45	Student Oriented Components (Upto Highest Class - VIII) (District Level) (Recurring)	8,19,000.00	6,35,500.00	1,83,500.00
46	Student Oriented Components (Upto Highest Class - VIII) (Student Specific) (Recurring)	84,95,440.00	78,33,360.00	6,62,080.00
47	Stipend for Girls (Upto Highest Class - VIII) (Recurring)	25,30,000.00	22,90,000.00	2,40,000.00
48	Identification & Assessment (up to Highest Class VIII)	2,60,000.00	2,40,000.00	20,000.00
49	Capacity Building of Special Educators (up to Highest Class VIII)	2,18,400.00	96,050.00	1,22,350.00
50	Resource Support towards Salary (Upto Highest Class VIII) (Recurring)	62,40,000.00	60,00,000.00	2,40,000.00
51	Sports & Physical Education (upto Highest Class VIII)	1,57,50,000.00	1,57,50,000.00	-
52	Monitoring of the Scheme	5,70,384.00	17,000.00	5,53,384.00
53	Vidhya Samiksha Kendra (Recurring) (EE/SE/TE)	50,00,000.00	6,88,453.00	43,11,547.00
54	Program Management (MMER - E.E / S.E. / T.E.)	15,43,54,000.00	9,32,23,970.98	6,11,30,029.02
55	Reimbursement / Revalidation - Previous Year (Elementary)	35,57,78,000.00	24,90,54,145.00	10,67,23,855.00
	Total of Elementary Education	**3,08,46,05,554.00**	**1,77,51,56,892.98**	**1,30,94,48,661.02**
	Secondary Education			
	Spillover (Civil Works)	74,58,15,000.00	7,68,53,992.00	66,89,61,008.00
56	Opening of New / Upgraded Schools - NR (Secondary)	5,40,00,000.00	12,73,362.00	5,27,26,638.00
57	Opening of New / Upgraded Schools - Recurring (Secondary)	2,43,75,000.00	1,49,42,574.00	94,32,426.00
58	Opening of New / Upgraded Schools - NR (Hr. Secondary)	34,41,00,000.00	81,14,149.00	33,59,85,851.00
59	Opening of New / Upgraded Schools - Recurring (Hr. Secondary)	14,66,25,000.00	10,19,88,834.00	4,46,36,166.00
60	Addition of Subject in Existing Hr. Secondary - NR	1,26,00,000.00	2,97,118.00	1,23,02,882.00
61	Addition of Subject in Existing Hr. Secondary - Recurring	1,57,50,000.00	96,29,500.00	61,20,500.00
62	Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostel) -(Rec) (Existing) (Upgradation ti	4,25,91,340.00	3,18,46,761.00	1,07,44,579.00
63	Strengthening of Existing Schools (IX - X) - NR	62,76,000.00	-	62,76,000.00
64	Strengthening of Existing Schools (XI - XII) - NR	4,99,06,000.00	32,00,000.00	4,67,06,000.00
65	Teacher Quarter - NR (up to Highest Class X or XII)	2,00,00,000.00	-	2,00,00,000.00
66	Repairing and Renovations (up to Highest Class X or XII) - NR	10,87,500.00	-	10,87,500.00
67	Transport / Escort Facility (Secondary)	37,44,000.00	35,70,000.00	1,74,000.00
68	Open Schools System for OoSC (NIOS/SIOS)	3,32,000.00	-	3,32,000.00
69	Community Mobilization (Secondary)	14,61,000.00	14,61,000.00	-
70	Innovation Projects - Recurring (Secondary & Sr. Secondary)	1,43,11,250.00	1,38,65,500.00	4,45,750.00
71	Project - Innovative Activities - (NR) - (State Specific) (Secondary & Sr. Secondary)	1,00,00,000.00	-	1,00,00,000.00
72	Project - Innovative Activities - (Recurring) (State Specific) (Secondary & Sr. Secondary)	1,18,16,500.00	1,06,21,183.00	11,95,317.00
73	Project Kala Utsav (Secondary)	12,00,000.00	6,11,937.00	5,88,063.00
74	LEP (Class IX - XII)	31,79,000.00	31,79,000.00	-
75	Band Competition	5,00,000.00	5,00,000.00	-
76	Assessment at State level (Secondary)	22,00,000.00	22,00,000.00	-
77	Annual Grant (up to Highest Class X or XII)	86,15,000.00	84,45,000.00	1,70,000.00
78	Library Grant (upto Highest Class XII)	51,95,000.00	51,95,000.00	-
79	Rashtriya Aaviskaar Abhiyan (Secondary)	87,79,000.00	87,05,900.00	73,100.00
80	Digital Hardware & Software (upto Highest Class XII) - NR	1,52,00,000.00	1,52,00,000.00	-

NITISH AGARWALLA & COMPANY
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Chartered Accountants

		PAB	Expenditure	Savings
81	Recurring Components (Digital Hardware & Software upto Highest Class XII)	81,74,000.00	68,92,500.00	12,81,500.00
82	In-Service Training (IX - XII)	19,19,000.00	46,310.00	18,72,690.00
83	Training of Resource Persons & Master Trainers (Secondary)	1,50,000.00	-	1,50,000.00
84	Financial Support for Teachers (Secondary)	14,08,16,600.00	13,99,72,163.00	8,44,437.00
85	Language Teachers in NER (Hindi) (Secondary & Sr. Secondary)	7,56,00,000.00	7,56,00,000.00	-
86	KGBV - Type - IV (Recurring) (Previous Year) (Classes IX - XII)	25,70,500.00	21,68,000.00	4,02,500.00
87	Rani Laxmibai Atma Raksha Prashikshan (upto Highest Class X or XII)	50,55,000.00	38,28,000.00	12,27,000.00
88	Special Projects for Equity - (NR) (Secondary)	11,59,092.00	11,59,092.00	-
89	Project- Girls Empowerment (Secondary)	30,33,000.00	29,16,096.00	1,16,904.00
90	Student Oriented Components (Upto Highest Class - XII) (District Level) (Recurring)	5,50,000.00	4,28,210.00	1,21,790.00
91	Student Oriented Components (Upto Highest Class - XII) (Block Level) (Recurring)	2,60,000.00	2,10,000.00	50,000.00
92	Student Oriented Components (Upto Highest Class - XII) (Student Specific) (Recurring)	23,63,800.00	23,20,045.00	43,755.00
93	Stipend for Girls (Upto Highest Class - XII) (Recurring)	13,44,000.00	12,42,000.00	1,02,000.00
94	Identification & Assessment (Upto Highest Class - XII)	2,60,000.00	1,70,000.00	90,000.00
95	Resource Support towards Salary (Upto Highest Class XII) (Recurring)	1,35,00,000.00	1,34,68,900.00	31,100.00
96	Introduction of VE in schools - NR	1,26,50,000.00	1,26,50,000.00	-
97	Recurring Support VE - New	1,41,78,200.00	1,41,45,700.00	32,500.00
98	Recurring Support VE - Existing	8,40,00,400.00	7,17,50,087.00	1,22,50,313.00
99	Addition of VE Course in Existing Schools - NR	27,50,000.00	27,42,100.00	7,900.00
100	Sports & Physical Education (upto Highest Class XII)	84,25,000.00	80,94,980.00	3,30,020.00
101	Reimbursement / Revalidation - Previous Year (Secondary & Sr. Secondary)	16,94,65,000.00	16,94,65,000.00	-
	Total of Secondary Education	**2,09,78,82,182.00**	**85,09,69,993.00**	**1,24,69,12,189.00**
	Teacher Education			
	Spillover (Civil Works)	3,01,78,000.00	1,08,40,956.00	1,93,37,044.00
102	Establishment of Institutions - NR	8,62,00,000.00	1,38,838.00	8,60,61,162.00
103	Strengthening of Physical Infrastructure for New Construction and Expansion of existing TEIs - NR	11,20,00,000.00	-	11,20,00,000.00
104	DIET Centre of Exellent	18,43,11,000.00	-	18,43,11,000.00
105	Financial Support for Salary in TEIs (Academic Posts)	10,17,36,050.00	10,17,36,050.00	-
106	Para Academic Posts (Financial Support)	1,08,09,000.00	47,81,397.00	60,27,603.00
107	DIKSHA (National Teacher Portal)	22,79,500.00	19,70,000.00	3,09,500.00
108	Program & Activities including Faculty Development of Teacher Educators	3,30,00,000.00	2,61,19,880.00	68,80,120.00
109	Technology Support to TEIs (Recurring)	21,60,000.00	19,20,000.00	2,40,000.00
110	Annual Grant for TEIs	1,95,00,000.00	1,95,00,000.00	-
111	Training for Teacher Educators	5,50,000.00	-	5,50,000.00
112	Assessment Cell	35,00,000.00	31,52,206.00	3,47,794.00
113	Reimbursement / Revalidation - Previous Year (Teacher Education)	3,13,99,000.00	1,57,72,275.00	1,56,26,725.00
	Total of Teacher Education	**61,76,22,550.00**	**18,59,31,602.00**	**43,16,90,948.00**
	Grand Total	**5,80,01,10,286.00**	**2,81,20,58,487.98**	**2,98,80,51,798.02**
	Closing Balance	**EE**	**SE**	**TE**
	Cash at Bank	**26,772.02**	**13,68,23,663.00**	**24,01,02,649.00**

Date: 08.04.2025
Place: Aizawl

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizoram

In terms of our report of even date.
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
Firm Reg. No. 329772E

NITISH AGARWALLA & COMPANY FRN 329772E

CA NITISH AGARWALLA
Proprietor
Mem.no.305068
UDIN: 25305068BMJJOF1639

Samagra Shiksha Mizoram
Aizawl, Mizoram
BALANCE SHEET AS ON 31st March, 2024

Name of Scheme: Samagra Shiksha Mizoram

Amount in Rs.

LIABILITIES							ASSETS						
CURRENT YEAR 2023 - 2024						Previous Year Details attached	CURRENT YEAR 2023 - 2024						Previous Year Details attached
Particulars	**SCH**	**EE**	**SE**	**TE**	**TOTAL**		**Particulars**	**SCH**	**EE**	**SE**	**TE**	**TOTAL**	
Capital Fund :							**Fixed Assets :**						
Opening Balances:		2,63,81,33,917	2,04,83,49,773	16,96,89,442	**4,85,61,73,132**	4,83,35,27,738	Civil Works:					-	
a) Cash at bank					-		**i) Opening Balance**					-	
b) Cash in hand					-		a) Civil Works		2,45,60,60,804	1,94,66,23,505	11,23,89,191	**4,51,50,73,500**	3,77,23,15,988
							b) Furniture		26,67,838	5,25,436		**31,93,274**	31,93,274
							c) Vehicle		9,16,039			**9,16,039**	9,16,039
							d) Equipment		17,06,45,571	2,27,83,176		**19,34,28,747**	8,21,56,033
							e) NPEGE		7,46,000			**7,46,000**	7,46,000
							f) KGBV		24,00,000			**24,00,000**	24,00,000
												-	
					-		**ii) Addition during the year**					-	
					-		a) Land and Building		25,27,78,167	8,65,38,621	1,09,79,794	**35,02,96,582**	74,27,57,512
							b) Furniture					-	
							c) Equipment			32,00,000		**32,00,000**	11,12,72,714
							d) NPEGE:					-	
							e) KGBV					-	
Funds Received From Govt. of India												-	
Funds Received From State Govt.					-							-	
					-							-	
Excess of Income over Expenditure		24,81,07,274	14,81,44,628	19,37,82,192	**59,00,34,094**	2,26,45,394	**Current Assets :**					-	
					-		Advance outstanding					-	
					-		a) Civil Works					-	
Advances Repayable					-		**Closing balances:**					-	
					-		a) Cash at bank		26,772	13,68,23,663	24,01,02,649	**37,69,53,084**	**14,04,15,572**
Current Liabilities					-		b) Cash in hand					-	
Security Deposit					-							-	
					-		**Expenditure over Income**					-	
TOTAL		**2,88,62,41,191**	**2,19,64,94,401**	**36,34,71,634**	**5,44,62,07,226**	**4,85,61,73,132**	**TOTAL**		**2,88,62,41,191**	**2,19,64,94,401**	**36,34,71,634**	**5,44,62,07,226**	**4,85,61,73,132**

Place: Aizawl
Dated: 08.04.2025

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizoram

In terms of our report of even date.
For NITISH AGARWALLA & COMPANY
Chartered Accountants
Firm Reg. No. 329772E

NITISH AGARWALLA & COMPANY FRN 329772E Chartered Accountants

CA NITISH AGARWALLA
Proprietor
Mem.no.305068
UDIN: 25305068BMJJOF1639

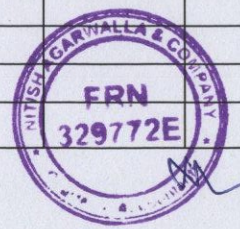
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Aizawl, Mizoram

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 2024

Name of Scheme: Samagra Shiksha Mizoram

Amount in Rs.

INCOME							EXPENDITURE						
		CURRENT YEAR 2023 - 2024				Previous Year (details attached)			CURRENT YEAR 2023 - 2024				Previous Year (details attached)
Particulars	Sch	EE	SE	TE	TOTAL		Particulars	Sch	EE	SE	TE	TOTAL	
					-		**Elementary Education**						
Fund Received:		-	-	-	-		Spillover (Civil Works)					-	
Funds Received From Govt of India		1,59,34,36,000	81,84,37,000	32,95,33,000	**2,74,14,06,000**	1,42,68,09,000						-	
Funds Received From State Govt		17,70,50,000	9,09,39,000	3,92,01,000	**30,71,90,000**	20,98,99,000	Opening of New Schools - Recurring (Elementary)		20,43,226			20,43,226	10,000
Interest		-	-	-	-		Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostels)- NR (Existing) (Upgrd till VIII)		12,400			12,400	-
Other Receipt		-	-	-	-		Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostel) -(Rec) (Existing) (Capacity 50) (EE)		56,50,725			56,50,725	2,12,80,771
Miscellaneoud Receipt		-	-	-	-		Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostel) -(Rec) (Existing) (Capacity 100) (EE)		50,05,500			50,05,500	67,87,000
							Transport / Escort Facility (Elementary)		5,34,000			5,34,000	13,02,000
							Uniform		5,58,22,200			5,58,22,200	-
							Free Text Books		3,39,08,750			3,39,08,750	-
							Special Training for OoSC - Non-Residential (Fresh)		28,68,000			28,68,000	46,14,806
							Special Training for OoSC - Residential (Fresh)		63,32,215			63,32,215	73,09,034
							Special Training for OoSC - Non-Residential (Previous year)		15,68,315			15,68,315	27,92,528
							Special Training for OoSC - Residential (Previous year)		27,89,127			27,89,127	55,83,149
							Community Mobilization (Elementary)		98,74,500			98,74,500	82,36,500
							Support to SCPCR		1,10,450			1,10,450	1,11,500
							Innovation Projects - (NR) (Elementary)		2,59,89,600				
							Innovation Projects - (Elementary) (Recurring)		2,68,61,941			2,68,61,941	2,05,71,210
							Project Innovation - (Rec) - (State Specific) (Elementary)		23,88,500			23,88,500	51,80,166
							Experiential Learning (Elementary)		11,00,000			11,00,000	3,60,545
							LEP (Class VI - VIII)		3,63,384			3,63,384	5,11,000
							Assessment at State level (Elementary)		19,44,217			19,44,217	-
							Annual Grant (up to Highest Class VIII)		62,10,000			62,10,000	4,53,52,400
							Library Grant (upto Highest Class VIII)		1,85,73,000			1,85,73,000	-
							Rashtriya Aavishkar Abhiyaan (Elementary)		51,21,920			51,21,920	17,36,400
							Digital Hardware & Software (up to Highest Class VIII) - NR		4,14,50,000				
							Recurring Components (Digital Hardware & Software upto Highest Class VIII)		1,08,22,000			1,08,22,000	17,94,000
							Pre- Primary (Non- Recurring)		4,00,000				
							Pre-Primary (Recurring)		1,93,54,225			1,93,54,225	2,59,058
							In-Service Training (Elementary)		-			-	50,000
							Provision for BRCs/URCs		9,28,84,500			9,28,84,500	9,11,60,000
							Provisions for CRCs		5,16,44,578			5,16,44,578	6,34,46,000
							Nipun Bharat Mission (FLN)		27,53,893			27,53,893	11,91,250
							Formation of PMU (Elementary)		48,19,342			48,19,342	1,09,75,355
							Financial Support for Salary (Elementary)		47,28,64,300			47,28,64,300	46,14,22,247
							Language Teachers in NER (Hindi) (Elementary)		22,43,56,022			22,43,56,022	-
							KGBV - Type - I (NR) (Previous Year) (Classes VI -VIII)		-			-	-
							KGBV - Type I (Recurring) (Previous Year) (Classes VI -VIII)		10,69,700			10,69,700	23,39,500



S. ...gra Sh...a Mizo
Aizawl, Mizoram

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 2024

Name of Scheme: Samagra Shiksha Mizoram

Amount in Rs.

INCOME							EXPENDITURE						
CURRENT YEAR 2023 - 2024						Previous Year (details attached)	CURRENT YEAR 2023 - 2024						Previous Year (details attached)
Particulars	Sch	EE	SE	TE	TOTAL		Particulars	Sch	EE	SE	TE	TOTAL	
							Rani Laxmibai Atma Raksha Prashikshan (up to Highest Class VIII)		-			-	43,81,000
							Special Projects for Equity - (NR) (Elementary)		80,31,492				
							Project - Girls Empowerment (Elementary)		8,40,925			8,40,925	-
							Student Oriented Components (Pre-Primary) (District Level) (Recurring)		27,000			27,000	3,32,500
							Student Oriented Components (Pre-Primary) (Block Level) (Recurring)		26,500			26,500	-
							Student Oriented Components (Pre-Primary) (Student Specific) (Recurring)		89,800			89,800	22,000
							Stipend for Girls (Pre-Primary) (Recurring)		44,000			44,000	-
							Student Oriented Components (Upto Highest Class - VIII) (District Level) (Recurring)		6,35,500			6,35,500	10,13,490
							Student Oriented Components (Upto Highest Class - VIII) (Student Specific) (Recurring)		78,33,360			78,33,360	70,84,333
							Stipend for Girls (Upto Highest Class - VIII) (Recurring)		22,90,000			22,90,000	24,30,000
							Identification & Assessment (up to Highest Class VIII)		2,40,000			2,40,000	2,40,000
							Capacity Building of Special Educators (up to Highest Class VIII)		96,050			96,050	2,58,000
							Resource Support towards Salary (Upto Highest Class VIII) (Recurring)		60,00,000			60,00,000	55,20,000
							Sports & Physical Education (upto Highest Class VIII)		1,57,50,000			1,57,50,000	-
							Monitoring of the Scheme		17,000			17,000	-
							Vidhya Samiksha Kendra Non Recurring					-	2,50,00,000
							Vidhya Samiksha Kendra (Recurring) (EE/SE/TE)		6,88,453			6,88,453	13,182
							Program Management (MMER - E.E / S.E. / T.E.)		9,32,23,971			9,32,23,971	13,46,46,600
							Reimbursement / Revalidation - Previous Year (Elementary)		24,90,54,145			24,90,54,145	-
							Secondary Education					-	-
							Opening of New / Upgraded Schools - Recurring (Secondary)			1,49,42,574		1,49,42,574	5,47,79,000
							Opening of New / Upgraded Schools - Recurring (Hr. Secondary)			10,19,88,834		10,19,88,834	-
							Addition of Subject in Existing Hr. Secondary - Recurring			96,29,500		96,29,500	70,44,000
							Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostel) -(Rec) (Existing) (Upgradation till XII)			3,18,46,761		3,18,46,761	-
							Transport / Escort Facility (Secondary)			35,70,000		35,70,000	28,08,000
							Open Schools System for OoSC (NIOS/SIOS)			-		-	1,62,000
							Community Mobilization (Secondary)			14,61,000		14,61,000	13,99,500
							Innovation Projects - Recurring (Secondary & Sr. Secondary)			1,38,65,500		1,38,65,500	1,25,62,880
							Project - Innovative Activities - (Recurring) (State Specific) (Secondary & Sr. Secondary)			1,06,21,183		1,06,21,183	75,56,613
							Project Kala Utsav (Secondary)			6,11,937		6,11,937	12,00,000

NITISH AGARWALLA & COMPANY
FRN 329772E

Sa...gra Shi... Mizo...
Aizawl, Mizoram

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 2024

Name of Scheme: Samagra Shiksha Mizoram

Amount in Rs.

INCOME							EXPENDITURE						
CURRENT YEAR 2023 - 2024						Previous Year (details attached)	CURRENT YEAR 2023 - 2024						Previous Year (details attached)
Particulars	Sch	EE	SE	TE	TOTAL		Particulars	Sch	EE	SE	TE	TOTAL	
							LEP (Class IX - XII)			31,79,000		31,79,000	1,15,31,000
							Band Competition			5,00,000		5,00,000	4,61,719
							Assessment at State level (Secondary)			22,00,000		22,00,000	-
							Annual Grant (up to Highest Class X or XII)			84,45,000		84,45,000	81,10,000
							Library Grant (upto Highest Class XII)			51,95,000		51,95,000	-
							Rashtriya Aaviskaar Abhiyan (Secondary)			87,05,900		87,05,900	36,64,425
							Digital Hardware & Software (upto Highest Class XII) - NR			1,52,00,000			
							Recurring Components (Digital Hardware & Software upto Highest Class XII)			68,92,500		68,92,500	16,09,500
							In-Service Training (IX - XII)			46,310		46,310	50,000
							Training of Resource Persons & Master Trainers (Secondary)			-		-	-
							Financial Support for Teachers (Secondary)			13,99,72,163		13,99,72,163	14,55,66,000
							Language Teachers in NER (Hindi) (Secondary & Sr. Secondary)			7,56,00,000		7,56,00,000	20,03,88,500
							KGBV - Type - IV (Recurring) (Previous Year) (Classes IX - XII)			21,68,000		21,68,000	10,05,820
							Rani Laxmibai Atma Raksha Prashikshan (upto Highest Class X or XII)			38,28,000		38,28,000	46,99,000
							Special Projects for Equity - (NR) (Secondary)			11,59,092			
							Project- Girls Empowerment (Secondary)			29,16,096		29,16,096	29,53,090

NITISH AGARWALLA & COMPANY
FRN 329772E
Chartered Accountants

Samagra Shiksha Mizoram
Aizawl, Mizoram

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 2024

Name of Scheme: Samagra Shiksha Mizoram

Amount in Rs.

INCOME							EXPENDITURE						
CURRENT YEAR 2023 - 2024						Previous Year (details attached)	CURRENT YEAR 2023 - 2024						Previous Year (details attached)
Particulars	Sch	EE	SE	TE	TOTAL		Particulars	Sch	EE	SE	TE	TOTAL	
							Student Oriented Components (Upto Highest Class - XII) (District Level) (Recurring)			4,28,210		4,28,210	43,21,496
							Student Oriented Components (Upto Highest Class - XII) (Block Level) (Recurring)			2,10,000		2,10,000	2,40,000
							Student Oriented Components (Upto Highest Class - XII) (Student Specific) (Recurring)			23,20,045		23,20,045	20,23,294
							Stipend for Girls (Upto Highest Class - XII) (Recurring)			12,42,000		12,42,000	10,44,000
							Identification & Assessment (Upto Highest Class - XII)			1,70,000		1,70,000	2,40,000
							Resource Support towards Salary (Upto Highest Class XII) (Recurring)			1,34,68,900		1,34,68,900	1,22,04,629
							Introduction of VE in schools - NR			1,26,50,000			
							Recurring Support VE - New			1,41,45,700		1,41,45,700	92,24,302
							Recurring Support VE - Existing			7,17,50,087		7,17,50,087	1,41,10,000
							Addition of VE Course in Existing			27,42,100			
							Sports & Physical Education (upto Highest Class XII)			80,94,980		80,94,980	-
							Reimbursement / Revalidation - Previous Year (Secondary & Sr. Secondary)			16,94,65,000		16,94,65,000	-
							Teacher Education					-	-
							Financial Support for Salary in TEIs (Academic Posts)				10,17,36,050	10,17,36,050	10,89,83,000
							Para Academic Posts (Financial Support)				47,81,397	47,81,397	1,15,58,613
							DIKSHA (National Teacher Portal)				19,70,000	19,70,000	-
							Program & Activities including Faculty Development of Teacher Educators				2,61,19,880	2,61,19,880	62,70,000
							Technology Support to TEIs (Recurring)				19,20,000	19,20,000	-
							Annual Grant for TEIs				1,95,00,000	1,95,00,000	75,84,680
							Training for Teacher Educators				-	-	-
							Assessment Cell				31,52,206	31,52,206	-
							Reimbursement / Revalidation - Previous Year (Teacher Education)				1,57,72,275	1,57,72,275	
							Excess of Income over Expenditure		**24,81,07,274**	**14,81,44,628**	**19,37,82,192**	**69,76,56,378**	**4,60,35,415**
TOTAL		**1,77,04,86,000**	**90,93,76,000**	**36,87,34,000**	**3,04,85,96,000**	**1,63,67,08,000**	**TOTAL**		**1,77,04,86,000**	**90,93,76,000**	**36,87,34,000**	**3,04,85,96,000**	**1,63,67,08,000**

Place: Aizawl
Dated: 08.04.2025

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizoram

In terms of our report of even date.
For NITISH AGARWALLA & COMPANY
Chartered Accountants
Firm Reg. No. 329772E

NITISH AGARWALLA & COMPANY
FRN 329772E
Chartered Accountants

CA NITISH AGARWALLA
Proprietor
Mem.no.305068
UDIN: 25305068BMJJOF1639

Samagra Shiksha Mizoram
Aizawl, Mizoram
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st March, 2024

Name of Scheme: Samagra Shiksha **Amount in Rs.**

RECEIPTS						PAYMENTS					
CURRENT YEAR 2023 - 2024					Previous Year	CURRENT YEAR 2023 - 2024					Previous Year
PARTICULARS	EE	SE	TE	TOTAL	Details attached	PARTICULARS	EE	SE	TE	TOTAL	Details attached
Opening Balance	46,97,665	7,84,17,656	5,73,00,251	**14,04,15,572**	**97,18,00,404**	**Elementary**					
						Spillover (Civil Works)	25,21,65,067			25,21,65,067	21,34,13,950
Fund Received:						Opening of New Schools - NR (Elementary)	6,13,100			6,13,100	2,40,760
Funds Received From Govt of India	1,59,34,36,000	81,84,37,000	32,95,33,000	**2,74,14,06,000**	1,42,68,09,000	Opening of New Schools - Recurring (Elementary)	20,43,226			20,43,226	10,000
Funds Received From State Govt	17,70,50,000	9,09,39,000	3,92,01,000	**30,71,90,000**	20,98,99,000	Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostels)- NR (Existing) (Upgrd till VIII)	12,400			12,400	
						Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostel) - (Rec) (Existing) (Capacity 50) (EE)	56,50,725			56,50,725	2,12,80,771
Interest						Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostel) - (Rec) (Existing) (Capacity 100) (EE)	50,05,500			50,05,500	67,87,000
Other Receipt						Strengthening of Existing Schools (up to Highest Class VIII) - NR	-			-	6,71,15,000
Miscellaneous Receipt						Transport / Escort Facility (Elementary)	5,34,000			5,34,000	13,02,000
						Uniform	5,58,22,200			5,58,22,200	
						Free Text Books	3,39,08,750			3,39,08,750	
						Special Training for OoSC - Non-Residential (Fresh)	28,68,000			28,68,000	46,14,806
						Special Training for OoSC - Residential (Fresh)	63,32,215			63,32,215	73,09,034
						Special Training for OoSC - Non-Residential (Previous year)	15,68,315			15,68,315	27,92,528
						Special Training for OoSC - Residential (Previous year)	27,89,127			27,89,127	55,83,149
						Community Mobilization (Elementary)	98,74,500			98,74,500	82,36,500
						Support to SCPCR	1,10,450			1,10,450	1,11,500
						Innovation Projects - (NR) (Elementary)	2,59,89,600			2,59,89,600	2,21,40,000
						Innovation Projects - (Elementary) (Recurring)	2,68,61,941			2,68,61,941	2,05,71,210
						Project Innovation - (Rec) - (State Specific) (Elementary)	23,88,500			23,88,500	51,80,166
						Experiential Learning (Elementary)	11,00,000			11,00,000	3,60,545
						LEP (Class VI - VIII)	3,63,384			3,63,384	5,11,000
						Assessment at State level (Elementary)	19,44,217			19,44,217	
						Annual Grant (up to Highest Class VIII)	62,10,000			62,10,000	4,53,52,400
						Library Grant (upto Highest Class VIII)	1,85,73,000			1,85,73,000	
						Rashtriya Aavishkar Abhiyaan (Elementary)	51,21,920			51,21,920	17,36,400
						Digital Hardware & Software (up to Highest Class VIII) - NR	4,14,50,000			4,14,50,000	3,96,80,000
						Recurring Components (Digital Hardware & Software upto Highest Class VIII)	1,08,22,000			1,08,22,000	17,94,000
						Pre- Primary (Non- Recurring)	4,00,000			4,00,000	
						Pre-Primary (Recurring)	1,93,54,225			1,93,54,225	2,59,058
						In-Service Training (Elementary)	-			-	50,000
						Provision for BRCs/URCs	9,28,84,500			9,28,84,500	9,11,60,000
						Provisions for CRCs	5,16,44,578			5,16,44,578	6,34,46,000
						Nipun Bharat Mission (FLN)	27,53,893			27,53,893	11,91,250
						Formation of PMU (Elementary)	48,19,342			48,19,342	1,09,75,355
						Financial Support for Salary (Elementary)	47,28,64,300			47,28,64,300	46,14,22,247
						Language Teachers in NER (Hindi) (Elementary)	22,43,56,022			22,43,56,022	
						KGBV - Type - I (NR) (Previous Year) (Classes VI -VIII)	-			-	
						KGBV - Type I (Recurring) (Previous Year) (Classes VI - VIII)	10,69,700			10,69,700	23,39,500
						Rani Laxmibai Atma Raksha Prashikshan (up to Highest Class VIII)	-			-	43,81,000
						Special Projects for Equity - (NR) (Elementary)	80,31,492			80,31,492	26,75,000
						Project - Girls Empowerment (Elementary)	8,40,925			8,40,925	
						Student Oriented Components (Pre-Primary) (District Level) (Recurring)	27,000			27,000	3,32,500
						Student Oriented Components (Pre-Primary) (Block Level) (Recurring)	26,500			26,500	
						Student Oriented Components (Pre-Primary) (Student Specific) (Recurring)	89,800			89,800	22,000

NITISH AGARWALLA & COMPANY
FRN 329772E
Chartered Accountants

CURRENT YEAR 2023 - 2024					Previous Year	CURRENT YEAR 2023 - 2024					Previous Year
PARTICULARS	EE	SE	TE	TOTAL	Details attached	PARTICULARS	EE	SE	TE	TOTAL	Details attached
						Stipend for Girls (Pre-Primary) (Recurring)	44,000			44,000	
						Student Oriented Components (Upto Highest Class - VIII) (District Level) (Recurring)	6,35,500			6,35,500	10,13,490
						Student Oriented Components (Upto Highest Class - VIII) (Student Specific) (Recurring)	78,33,360			78,33,360	70,84,333
						Stipend for Girls (Upto Highest Class - VIII) (Recurring)	22,90,000			22,90,000	24,30,000
						Identification & Assessment (up to Highest Class VIII)	2,40,000			2,40,000	2,40,000
						Capacity Building of Special Educators (up to Highest Class VIII)	96,050			96,050	2,58,000
						Resource Support towards Salary (Upto Highest Class VIII) (Recurring)	60,00,000			60,00,000	55,20,000
						Sports & Physical Education (upto Highest Class VIII)	1,57,50,000			1,57,50,000	
						Monitoring of the Scheme	17,000			17,000	
						Vidhya Samiksha Kendra Non Recurring					2,50,00,000
						Vidhya Samiksha Kendra (Recurring) (EE/SE/TE)	6,88,453			6,88,453	13,182
						Program Management (MMER - E.E / S.E. / T.E.)	9,32,23,971			9,32,23,971	13,46,46,600
						Reimbursement / Revalidation - Previous Year (Elementary)	24,90,54,145			24,90,54,145	
						Secondary Education				-	
						Spillover (Civil Works)		7,68,53,992		7,68,53,992	45,30,76,121
						Opening of New / Upgraded Schools - NR (Secondary)		12,73,362		12,73,362	7,68,732
						Opening of New / Upgraded Schools - Recurring (Secondary)		1,49,42,574		1,49,42,574	5,47,79,000
						Opening of New / Upgraded Schools - NR (Hr. Secondary)		81,14,149		81,14,149	
						Opening of New / Upgraded Schools - Recurring (Hr. Secondary)		10,19,88,834		10,19,88,834	
						Addition of Subject in Existing Hr. Secondary - NR		2,97,118		2,97,118	21,76,949
						Addition of Subject in Existing Hr. Secondary - Recurring		96,29,500		96,29,500	70,44,000
						Netaji Subhash Chandra Bose Avasiya Vidyalaya (Hostel) (Rec) (Existing) (Upgradation till XII)		3,18,46,761		3,18,46,761	
						Strengthening of Existing Schools (IX - X) - NR		-		-	
						Strengthening of Existing Schools (XI - XII) - NR		32,00,000		32,00,000	44,00,000
						Teacher Quarter - NR (up to Highest Class X or XII)		-		-	
						Repairing and Renovations (up to Highest Class X or XII) - NR		-		-	15,66,000
						Transport / Escort Facility (Secondary)		35,70,000		35,70,000	28,08,000
						Open Schools System for OoSC (NIOS/SIOS)		-		-	1,62,000
						Community Mobilization (Secondary)		14,61,000		14,61,000	13,99,500
						Innovation Projects - Recurring (Secondary & Sr. Secondary)		1,38,65,500		1,38,65,500	1,25,62,880
						Project - Innovative Activities - (NR) - (State Specific) (Secondary & Sr. Secondary)		-		-	
						Project - Innovative Activities - (Recurring) (State Specific) (Secondary & Sr. Secondary)		1,06,21,183		1,06,21,183	75,56,613
						Project Kala Utsav (Secondary)		6,11,937		6,11,937	12,00,000
						LEP (Class IX - XII)		31,79,000		31,79,000	1,15,31,000
						Band Competition		5,00,000		5,00,000	4,61,719
						Assessment at State level (Secondary)		22,00,000		22,00,000	
						Annual Grant (up to Highest Class X or XII)		84,45,000		84,45,000	81,10,000
						Library Grant (upto Highest Class XII)		51,95,000		51,95,000	
						Rashtriya Aaviskaar Abhiyan (Secondary)		87,05,900		87,05,900	36,64,425
						Digital Hardware & Software (upto Highest Class XII) - NR		1,52,00,000		1,52,00,000	67,20,000
						Recurring Components (Digital Hardware & Software upto Highest Class XII)		68,92,500		68,92,500	16,09,500
						In-Service Training (IX - XII)		46,310		46,310	50,000
						Training of Resource Persons & Master Trainers (Secondary)		-		-	
						Financial Support for Teachers (Secondary)		13,99,72,162		13,99,72,163	14,55,66,000

AGARWALLA & COMPANY
FRN 329772E

CURRENT YEAR 2023 - 2024					Previous Year	CURRENT YEAR 2023 - 2024					Previous Year
PARTICULARS	EE	SE	TE	TOTAL	Details attached	PARTICULARS	EE	SE	TE	TOTAL	Details attached
						Language Teachers in NER (Hindi) (Secondary & Sr. Secondary)		7,56,00,000		7,56,00,000	20,03,88,500
						KGBV - Type - IV (Recurring) (Previous Year) (Classes IX - XII)		21,68,000		21,68,000	10,05,820
						Rani Laxmibai Atma Raksha Prashikshan (upto Highest Class X or XII)		38,28,000		38,28,000	46,99,000
						Special Projects for Equity - (NR) (Secondary)		11,59,092		11,59,092	5,50,000
						Project- Girls Empowerment (Secondary)		29,16,096		29,16,096	29,53,090
						Student Oriented Components (Upto Highest Class - XII) (District Level) (Recurring)		4,28,210		4,28,210	43,21,496
						Student Oriented Components (Upto Highest Class - XII) (Block Level) (Recurring)		2,10,000		2,10,000	2,40,000
						Student Oriented Components (Upto Highest Class - XII) (Student Specific) (Recurring)		23,20,045		23,20,045	20,23,294
						Stipend for Girls (Upto Highest Class - XII) (Recurring)		12,42,000		12,42,000	10,44,000
						Identification & Assessment (Upto Highest Class - XII)		1,70,000		1,70,000	2,40,000
						Resource Support towards Salary (Upto Highest Class XII) (Recurring)		1,34,68,900		1,34,68,900	1,22,04,629
						Introduction of VE in schools - NR		1,26,50,000		1,26,50,000	1,45,07,714
						Recurring Support VE - New		1,41,45,700		1,41,45,700	92,24,302
						Recurring Support VE - Existing		7,17,50,087		7,17,50,087	1,41,10,000
						Addition of VE Course in Existing Schools - NR		27,42,100		27,42,100	
						Sports & Physical Education (upto Highest Class XII)		80,94,980		80,94,980	
						Reimbursement / Revalidation - Previous Year (Secondary & Sr. Secondary)		16,94,65,000		16,94,65,000	
						Teacher Education				-	
						Spillover (Civil Works)			1,08,40,956	1,08,40,956	4,83,90,021
						Establishment of Institutions - NR			1,38,838	1,38,838	
						Strengthening of Physical Infrastructure for New Construction and Expansion of existing TEIs - NR			-	-	
						DIET Centre of Exellent			-	-	
						Financial Support for Salary in TEIs (Academic Posts)			10,17,36,050	10,17,36,050	10,89,83,000
						Para Academic Posts (Financial Support)			47,81,397	47,81,397	1,15,58,613
						DIKSHA (National Teacher Portal)			19,70,000	19,70,000	
						Program & Activities including Faculty Development of Teacher Educators			2,61,19,880	2,61,19,880	62,70,000
						Technology Support to TEIs (Recurring)			19,20,000	19,20,000	-
						Annual Grant for TEIs			1,95,00,000	1,95,00,000	75,84,680
						Training for Teacher Educators			-	-	
						Assessment Cell			31,52,206	31,52,206	
						Reimbursement / Revalidation - Previous Year (Teacher Education)			1,57,72,275	1,57,72,275	
						Closing Balance					
						Cash at bank	**26,772**	**13,68,23,663**	**24,01,02,649**	**37,69,53,084**	**14,04,15,572**
TOTAL	**1,77,51,83,665**	**98,77,93,656**	**42,60,34,251**	**3,18,90,11,572**	**2,60,85,08,404**		**1,77,51,83,665**	**98,77,93,656**	**42,60,34,251**	**3,18,90,11,572**	**2,60,85,08,404**

In terms of our report of even date.
For NITISH AGARWALLA & COMPANY
Chartered Accountants
Firm Reg. No. 329772E

CA NITISH AGARWALLA
Proprietor
Mem.no.305068
UDIN: 25305068BMJJOF1639

Place: Aizawl
Dated: 08.04.2025

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizoram

NITISH AGARWALLA & COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 09864785485
Email: agarwallanitish@gmail.com

SAMARGA SHIKSHA, MIZORAM
AIZAWL, MIZORAM

PROCUREMENT AUDIT CERTIFICATE

This is to certify that we have gone through the procurement procedure used by the Samagra Shiksha, Mizoram and based on the audit of the records for the year 2023-24 for the Elementary Education(EE), Secondary Education (SE) and the Teacher Education (TE) and the inputs from the District Audit Reports, we are satisfied on our test basis that the procurement procedure prescribed in the manual on financial statement under Samagra Shiksha has been generally followed but following deviations were observed.

SL NO	COMPONENTS	DETAILS	DEVIATION	AMOUNT INVOLVED(declared as disapproved)
1	EE	NIL	NIL	NIL
2	SE	NIL	NIL	NIL
3	TE	NIL	NIL	NIL

For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E

NITISH AGARWALLA & COMPANY FRN 329772E

CA NITISH AGARWALLA
Proprietor
Mem No. 305068

Place: Aizawl
Date: 08.04.2025

NITISH AGARWALLA & COMPANY.
Chartered Accountants

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MANAGEMENT LETTER

To,

The State Project Director
Samagra Shiksha, Mizoram
Mc Donald Hill
Zarkawt, Aizawl-796007

Subj : Management Letter-Audit for the year 2023-2024

Dear sir,

We have completed the audit accounts of **SAMAGRA SHIKSHIA, MIZORAM, Mc Donald Hill, Zarkawt, Aizawl-796007** for the financial year 2023-24 and have checked and verified the records of as detailed out in **Annexure-1** attached with management letter. In the context, we would like to place before you, the following SMC/SMDC wise, CRC wise, BRC wise, District wise and SPO level observations, comments and suggestions in addition to those appearing in our audit report of even date for your perusal and taking appropriate steps:

1. Give comments and observations on the Accounting Records, Systems and Control that were examined during the course of Audit.

   We have examined Cash Book, General Ledger, Journal Register, Stock Register, Stock Book, Advances Register, Cheque Register and Fund Received Register, Fixed Assets Register and found them in order subject to comment in Annexure-1 attached with the Management Letter.

2. Identify specific deficiencies and areas of weakness in system and controls and make recommendation for their improvement.
   The matters have been set out in details in Annexure-1 attached with the Management Letter.

3. Report on the degree of compliance of each of the financial covenants on the financial agreement, legal financial obligations and commitments and give comments, if any on the internal & external matters affecting such compliance.

   None to report.

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4. Communicate matters that have come to attention during the audit, which might have been a significant impact to the implementation of the project.
   As per the checks conducted and as per the information provided, no such matters were noticed.

5. Bring to the management's attention any other matters that auditors consider pertinent.
   The matters have been set out in details in Annexure-1 attached with the Management Letter.

For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E

NITISH AGARWALLA & COMPANY FRN 329772E

CA NITISH AGARWALLA
Proprietor
Mem No. 305068

Place: Aizawl
Date: 08.04.2025

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SAMAGRA SHIKSHA, MIZORAM

AIZAWL, MIZORAM

ELEMENTARY/SECONDARY EDUCATION

OBSERVATIONS / SUGGESTIONS ON SPO AND CONSOLIDATED ACCOUNTS.

Annexure-1

1. In most of the case the bills of vendors does not indicate GST number and serial number bills for purchase of stocks both consumable & non-consumable.

2. Purchase of Goods & Services above certain amount is not done from registered GST suppliers.

3. We suggest for introduction of two additional columns in Stock Register at least for high value stock.
    a) Reference of purchase voucher / payment voucher number.
    b) Maintenance of Requisition Slip for issue of stock.

4. Physical verification report in respect of Fixed Assets and stock not produce for verification before us. Reconciliation of physical count balances of fixed assets not yet undertaken at SPO level.

5. District wise bifurcation of Fixed Assets not available at SPO level.

6. Following register as prescribed by manual on FM & P not maintained.
    a) Training and workshop programme.

7. Separate register for non consumable stock items not maintained properly.

NITISH AGARWALLA & COMPANY FRN 329772E

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8. Utilization Certificate is not received in Time.

9. Closing stock of Books, Stationery & Consumables on hand have not been physically verified.

10. We suggest that the society should seek professional advice whether GST & TDS is applicable on procurement of Goods & Services above threshold limits of CGST, SGST, IGST Act.

11. BRS have to be prepared on a monthly basis so as to make sure the bank accounts and books of accounts tally.

For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E

NITISH AGARWALLA & COMPANY
FRN 329772E

CA NITISH AGARWALLA
Proprietor
Mem No. 305068

Place: Aizawl
Date: 08.04.2025

NITISH AGARWALLA & COMPANY.
Chartered Accountants

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AIZAWL, MIZORAM

TEACHERS EDUCATION

OBSERVATIONS / SUGGESTIONS ON SPO AND CONSOLIDATED ACCOUNTS.

Annexure-1

1. The following books of accounts are not maintained in accordance with FMP Manual.
   a) Advance register
   b) Stock register
   c) Fixed Assets register

2. With respect to Salary, SCERT & DIETs received funds not only from Samagra Shiksha but also from other source of state's treasury, it is suggested that all the funds heads be separately maintained for exact demarcation of funds for salary under Samagra Shiksha.

3. SCERT require strengthening of Accounts section for Samagra Shiksha since the same has various sources of Funds.

4. Being Directorate office for all DIETs, Accounts Training needs to be conducted by SCERT for staff incharge of all DIETs.

5. Proper cash memo/bill/invoice should be maintained for materials purchase.

6. Manual on Financial Manual & Procurement needs to be more acquainted by Staff.

7. Advance Register, Fixed and Stock Register needs to be maintained in proper format as per Manual on Financial Management and procurement.

NITISH AGARWALLA & COMPANY FRN 329772E Chartered Accountants

SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM
OBSERVATIONS/ SUGGESTIONS ON SMCs/ SMDCs

Annexure-1

Sl.No.	Observations	Name of District										
		Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha	Saitual	Hnahthial	Khawzawl
1	Some SMCs/SMDCs utilized accumulated interest without proper approval/allocation	A	A	A	A	A	A	A	A	A	A	A
2	Fixed Assets Register is not maintained according to format prescribed in Manual on Financial Management and procurement by many SMCs	NA	A	A	A	NA	A	A	A	A	A	A
3	Advance Register is not properly maintained by many SMCs/SMDCs	A	NA	A	NA	A	A	NA	A	A	A	A
4	Self made bills in plain paper without seal were found in many cases.	A	A	A	A	A	A	A	A	A	A	A
5	In some cases, Cash Book were not certified by appropriate authority	A	A	A	A	A	A	A	A	A	A	A
6	Some expenditure shown in Cash Book did not matched Utilization Certificate	NA	NA	A	NA	A	A	NA	A	A	A	A
7	Staff in charge of Accounts require Accounts Training	A	A	A	A	A	A	A	A	A	A	A
8	In some cases, Bills does not contain name of SMC/SMDCs	A	NA	A	A	A	A	NA	A	A	A	A

NITISH AGARWALLA & COMPANY
FRN
329772E

SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM
OBSERVATIONS/SUGGESTIONS ON CRCs

Annexure-1

Sl.No.	Observations	Name of District										
		Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha	Saitual	Hnahthial	Khawzawl
1	Some CRCs utilized accumulated interest without proper approval/allocation which can be verified from the list given in Annexure-1	NA	NA	A	A	A	NA	NA	A	A	A	NA
2	Advance Register is not properly maintained by many CRCs	A	A	A	A	A	A	A	A	A	A	A
3	Fixed Assets Register is not maintained according to prescribed format by many CRCs	A	A	A	A	A	A	A	A	A	A	A
4	Self made bills in plain paper without seal were found in many cases	A	A	A	A	A	A	A	A	A	A	A
5	In some cases, Cash Book were not certified by appropriate authority	NA	NA	A	NA	A	A	NA	A	A	A	A
6	List of School visit and vist report are not maintained by some CRCs to verify School visits	A	A	A	A	A	A	A	A	A	A	A
7	CRCC require Accounts Training	A	A	A	A	A	A	A	A	A	A	A
8	In some cases, Bills does not contain name of CRC	A	A	A	A	A	A	A	A	A	A	A
9	No Meeting Notice and Minute prepared by some CRCs for conduct of meeting	A	A	A	A	A	A	A	A	A	A	A
10	School monitoring is adequate	A	A	A	A	A	A	A	A	A	A	A

NITISH AGARWALLA & COMPANY
FRN 329772E

SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM
OBSERVATIONS/SUGGESTIONS ON BRCs

Annexure-1

Sl.No.	Observations	Name of District										
		Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha	Saitual	Hnahthial	Khawzawl
1	In some cases, Bill/Invoice/Cash Memos does not contain the name of BRC	A	A	A	A	A	A	A	A	A	A	A
2	In some cases, payment by way of bearer cheque is still practiced by some BRCs	A	A	A	A	A	A	A	A	A	A	A
3	Some BRCs do not properly maintain Advance Register and advances are not adjusted by the time UCs are received	A	A	A	A	A	A	A	A	A	A	A
4	Some BRCs do not affixed revenue stamp in their Actual Payee Receipt	A	A	A	A	A	A	A	A	A	A	A
5	Contingency Grant and Meeting TA at BRC is insufficient to include expenditure on field visit of schools by Accountant cum Support Staff. Therefore, monitoring of school acoount by respective accountant is adequate	A	A	A	A	A	A	A	A	A	A	A
6	In some cases, items to be registered in Stock register are missed out.	A	A	A	A	A	A	A	A	A	A	A
7	For advancing money to SMCs and CRCs forwarding letter to bank along with details should be kept in file for record purpose.	A	A	A	A	A	A	A	A	A	A	A

NISHA AGARWALLA & COMPANY
FRN 329772E

SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM
OBSERVATIONS/SUGGESTIONS ON DISTRICT PROJECT OFFICE

Annexure-1

Sl.No.	Observations	Name of District										
		Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha	Saitual	Hnahthial	Khawzawl
1	a) Additional column be maintained in Stock Register for reference of purchase voucher/payment voucher number. b) Location of Stock c) Maintenance of Requisition slip for issue of stock	A	A	A	A	A	A	A	A	A	A	A
2	In some cases, Training/workshop are conducted without issue of programme.	A	A	A	A	A	A	A	A	A	A	A
3	Register of outstanding audit objection not maintained	A	A	A	A	A	A	A	A	A	A	A
4	Journal voucher does not contain signature of appropriate authority	A	A	A	A	A	A	A	A	A	A	A
5	Closing stock of consumables and non consumables item is treated as expenditure	A	A	A	A	A	A	A	A	A	A	A
6	Many bills/invoices/cash memos do not contain the name of DPO and date	A	A	A	A	A	A	A	A	A	A	A
7	Ledgers are not properly grouped in Tally	A	A	A	A	A	A	A	A	A	A	A
8	Journal entries are passed irrespective of date of receipt of utilization certificate	A	A	A	A	A	A	A	A	A	A	A
9	Maintenance of Vehicle log Book needs to be maintained	A	A	A	A	A	A	A	A	A	A	A

NITISH AGARWALLA & COMPANY
FRN 329772E
Chartered Accountants

10	Some districts still resorted to payment by way of bearer cheque	A	A	A	A	A	A	A	A	A	A	A
11	Some items are missed out in Fixed and Stock Register	A	A	A	A	A	A	A	A	A	A	A
12	Cash in withdrawn from Bank for expenditure purpose in spite of Cash-in-Hand	A	A	A	A	A	A	A	A	A	A	A
13	Non-Deduction of I-TDS on payment of Professional Fees to Auditors is not in accordance with 194J of the Income Tax Act, 1961	A	A	A	A	A	A	A	A	A	A	A
14	Strengthening of internal control mechanism is suggested	A	A	A	A	A	A	A	A	A	A	A
15	Bank reconciliation statement not prepared o monthly basis	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

A--------> implies applicability of observation to corresponding district

NA--------> implies non applicability of observation to corresponding district

NITISH AGARWALLA & COMPANY
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